

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26014**

**MUNICIPALITY OF: Wainfleet Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	6,393,185	3,025,819	1,881,761	1,485,605
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	6,393,185	3,025,819	1,881,761	1,485,605
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	26,391	13,351	6,505	6,535
Subtotal	18	26,391	13,351	6,505	6,535
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	214,000			214,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	214,000			214,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	73,407			73,407
Canada specific grants	30	11,613			11,613
Other municipalities - grants and fees	31	12,475			12,475
Fees and service charges	32	361,937			361,937
Subtotal	33	459,432			459,432
OTHER REVENUES					
Trailer revenue and licences	34	19,150			19,150
Licences and permits	35	42,648	-	-	42,648
Rents, concessions and franchises	36	-			-
Fines	37	4,265			4,265
Penalties and interest on taxes	38	74,843			74,843
Investment income - from own funds	39	933			933
- other	40	9,977			9,977
Donations	70	-			-
Sales of publications, equipment, etc	42	26,997			26,997
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	110,667	110,667		
Contributions from non-consolidated entities	45	19,760	19,760		
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	309,240	-	-	309,240
TOTAL REVENUE	51	7,402,248	3,039,170	1,888,266	2,474,812





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Wainfleet Tp
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2LT - SB  
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				Distribution by Purpose			
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	1,470,810	1,148,529	9,714	303,392	9,175
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	1,389	868	521	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	40,239	31,035	127	8,989	88
Managed Forest		0.115000	123	98	1	22	2
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	1,512,561	1,180,530	10,363	312,403	9,265
Subtotal Commercial			218,770	143,137	3,831	66,991	4,811
Subtotal Industrial			75,229	49,221	1,317	23,037	1,654
Pipeline		-	57,075	37,343	999	17,478	1,255
Other		-	-	-	-	-	-
Supplementary Taxes			18,126	10,661	-	7,465	-
Subtotal levied by tax rate			1,881,761	1,420,892	16,510	427,374	16,985
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			1,881,761	1,420,892	16,510	427,374	16,985

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Wainfleet Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	5,940
Protection to Persons and Property					
Fire	2	-	-	-	10,601
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	14,177
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	24,778
Transportation services					
Roadways	8	8,900	2,499	12,475	30,083
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	8,900	2,499	12,475	30,083
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	47,551
--	29	-	-	-	-
Subtotal	30	-	-	-	47,551
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	2,550	-	203,945
Libraries	38	29,009	6,564	-	3,395
Other Cultural	39	-	-	-	-
Subtotal	40	29,009	9,114	-	207,340
Planning and Development					
Planning and Development	41	-	-	-	17,427
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	35,498	-	-	751
Tile Drainage and Shoreline Assistance	45	-	-	-	29,569
--	46	-	-	-	-
Subtotal	47	35,498	-	-	46,245
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	73,407	11,613	12,475	361,937



		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	279,546	-	117,740	68,160	-	-	465,446
Protection to Persons and Property								
Fire	2	63,829	14,851	49,872	15,348	15,000	-	158,900
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	29,285	-	27,600	-	-	-	56,885
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	93,114	14,851	77,472	15,348	15,000	-	215,785
Transportation services								
Roadways	8	326,021	23,439	306,861	259,415	-	-	915,736
Winter Control	9	9,874	-	23,425	-	-	-	33,299
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	20,100	-	-	-	20,100
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	335,895	23,439	350,386	259,415	-	-	969,135
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	29	-	862	-	-	-	891
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	29	-	862	-	-	-	891
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	73,496	-	22,339	-	-	-	95,835
--	29	-	-	-	-	-	-	-
Subtotal	30	73,496	-	22,339	-	-	-	95,835
Social and Family Services								
General Assistance	31	-	-	-	-	800	-	800
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	938	-	938
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	1,738	-	1,738
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	182,331	-	106,734	33,989	-	-	323,054
Libraries	38	149,417	-	45,661	3,463	-	-	198,541
Other Cultural	39	-	-	-	-	9,000	-	9,000
Subtotal	40	331,748	-	152,395	37,452	9,000	-	530,595
Planning and Development								
Planning and Development	41	61,968	-	14,782	-	-	-	76,750
Commercial and Industrial	42	-	-	-	-	750	-	750
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	43,491	43,564	6,254	-	-	-	93,309
Tile Drainage and Shoreline Assistance	45	-	32,757	-	-	-	-	32,757
--	46	-	-	-	-	-	-	-
Subtotal	47	105,459	76,321	21,036	-	750	-	203,566
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,219,287	114,611	742,230	380,375	26,488	-	2,482,991

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
Wainfleet Tp		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	109,616
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	275,387
Reserves and Reserve Funds	3	4,500
Subtotal	4	279,887
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	76,621
Canada	21	-
Other Municipalities	22	-
Subtotal	23	76,621
Other Financing		
Prepaid Special Charges	24	87,209
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	87,209
Total Sources of Financing	33	443,717
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	376,312
Subtotal	36	376,312
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	9,735
Total Applications	42	386,047
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	51,946
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	7,771
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	59,717
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	51,946
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Wainfleet Tp
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	35,000	-	-	74,463
Protection to Persons and Property					
Fire	2	-	-	-	15,348
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	15,348
Transportation services					
Roadways	8	-	-	-	177,889
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	177,889
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	33,989
Libraries	38	-	-	-	3,463
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	37,452
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	41,621	-	-	71,160
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	41,621	-	-	71,160
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	76,621	-	-	376,312

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Wainfleet Tp
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	37,809	
Police	3	50,876	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	50,876	
Winter Control	9	42,489	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	42,489	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	9,207	
--	46	96,480	
	Subtotal	47	-
Electricity	48	105,687	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Wainfleet Tp

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	140,381
	Subtotal		4	140,381
Plus: All debt assumed by the municipality from others			5	96,480
Less: All debt assumed by others				
:Ontario			6	-
:School boards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	236,861
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Instalment (serial) debentures			17	236,861
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Wainfleet Tp
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6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1998 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund	50	68,092	13,761		
- general tax rates	51	-	-		
- special are rates and special charges	52	23,200	9,558		
- benefiting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	91,292	23,319		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	57,579	18,987	-	-
2000	61	49,706	12,817	-	-
2001	62	51,356	9,299	-	-
2002	63	47,987	6,009	-	-
2003	64	10,017	2,410	-	-
2004 - 2008	65	20,216	3,297	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	236,861	52,819	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	-			
2001	74	-			
2002	75	-			
2003	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

Wainfleet Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		2,705,769	22,609	2,728,378	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		297,441	-	297,441	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		13,351	-	13,351	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	3,016,561	22,609	3,039,170	3,025,819	-	13,351	-	3,039,170	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,016,561	22,609	3,039,170	3,025,819	-	13,351	-	3,039,170	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Wainfleet Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	1,414,487	10,661	-	1,425,148	1,420,892	4,256	-	1,425,148	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	16,624	-	-	16,624	16,510	114	-	16,624	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	421,901	7,465	-	429,366	427,374	1,992	-	429,366	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	17,128	-	-	17,128	16,985	143	-	17,128	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,870,140	18,126	-	1,888,266	1,881,761	6,505	-	1,888,266	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Wainfleet Tp
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		1	\$
Balance at the beginning of the year	1	489,499	
Revenues			
Contributions from revenue fund	2	104,988	
Contributions from capital fund	3	9,735	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	1,800	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	919	
--	9	16,602	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	134,044	
Expenditures			
Transferred to capital fund	14	4,500	
Transferred to revenue fund	15	110,667	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	115,167	
Balance at the end of the year for:			
Reserves	23	489,690	
Reserve Funds	24	18,686	
Total	25	508,376	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	306,659	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	147,863	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	3	
- library	65	126	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	18,557	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	28,469	
--	56	5,000	
--	57	1,699	
Total	58	508,376	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Wainfleet Tp
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	46,942	-
Accounts receivable			
Canada	2	7,017	
Ontario	3	65,417	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	2,224	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	60,024	business taxes
Taxes receivable			
Current year's levies	9	604,797	
Previous year's levies	10	67,362	1,002
Prior year's levies	11	13,539	71
Penalties and interest	12	35,279	-
Less allowance for uncollectables (negative)	13	- 646	- 646
Investments			
Canada	14	-	
Provincial	15	12,000	
Municipal	16	3,900	
Other	17	-	
Other current assets	18	78,933	portion of line 20
Capital outlay to be recovered in future years	19	236,861	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	1,233,649	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Wainfleet Tp
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For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	360,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	6,256		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	83,271		
Other	32	4,666		
Other current liabilities	33	85,452		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	140,381		
- special area rates and special charges	35	-		
- benefitting landowners	36	96,480		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	508,376		
Accumulated net revenue (deficit)				
General revenue	42	7,256		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	14,034		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 20,577		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 51,946		
Total	59	1,233,649		

1													
1. Number of continuous full time employees as at December 31													
Administration	1	6											
Non-line Department Support Staff	2	-											
Fire	3	-											
Police	4	-											
Transit	5	-											
Public Works	6	8											
Health Services	7	1											
Homes for the Aged	8	-											
Other Social Services	9	-											
Parks and Recreation	10	3											
Libraries	11	3											
Planning	12	1											
Total	13	22											
2. Total expenditures during the year on:													
Wages and salaries	14	943,761	continuous full time employees December 31	1	\$	2	\$	other					
Employee benefits	15	264,253											
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections:	16	5,761,973	1	\$									
Current year's tax	17	540,791											
Previous years' tax	18	-											
Penalties and interest	19	6,302,764											
Subtotal	20	-											
Discounts allowed	25	33,958											
Tax adjustments under section 421, 441 and 442 of the Municipal Act	90	32,356											
- recoverable from general municipal accounts	91	84,663											
- recoverable from upper tier	26	-											
- recoverable from school boards	27	-											
Transfers to tax sale and tax registration accounts	28	-											
The Municipal Elderly Residents' Assistance Act - reductions	92	-											
- refunds	93	-											
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act	94	-											
- deferrals													
- cancellations													
- other													
2													
Rebates to eligible charities under section 442.1 of the Municipal Act	95	-	-										
- recoverable from general municipal accounts	96	-	-										
- recoverable from upper tier	97	-	-										
- recoverable from school boards													
Rebates under section 442.2 of the Municipal Act	98	-											
- commercial properties	99	-											
- industrial properties	80	-											
Total reductions	29	6,453,741											
Amounts added to the tax roll for collection purposes only	30	-											
Business taxes written off under subsection 441(1) of the Municipal Act	81	-											
1													
4. Tax due dates for 1998 (lower tier municipalities only)													
Interim billings:	31	2											
Number of installments	32	19,980,327											
Due date of first installment (YYYYMMDD)	33	19,980,529											
Due date of last installment (YYYYMMDD)	34	2											
Final billings:	35	19,981,015											
Number of installments	36	19,981,116											
Due date of first installment (YYYYMMDD)													
Due date of last installment (YYYYMMDD)													
Supplementary taxes levied with 1999 due date	37	-											
5. Projected capital expenditures and long term financing requirements as at December 31													
long term financing requirements													
gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council										
1	2	3	4										
\$	\$	\$	\$										
Estimated to take place	58	165,000	-	-	-								
in 1999	59	200,000	-	-	-								
in 2000	60	200,000	-	-	-								
in 2001	61	350,000	-	-	-								
in 2002	62	350,000	-	-	-								
in 2003	63	1,265,000	-	-	-								
Total													

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	-		-	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84				-
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	1,505,100	-	-	1,505,100
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	1,505,100	-	-	1,505,100
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	2,500,000	2,500,000	2,500,000	2,500,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85	-		-	-
	86	-		-	-

ANALYSIS OF USER FEES

Municipality

Wainfleet Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
Sundry roads revenue	8	1			28,658	0
Cemetery grave openings	28	2			35,475	0
recreation camping revenue	37	3			49,667	0
recreation arena revenue	37	4			136,349	0
		5				0
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			250,149	
All other user fees		22			111,788	
	Total	23			361,937	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-